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MAINE REVENUE SERVICES  
**PROPERTY TAX DIVISION**  
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**PROPERTY TAX BULLETIN NO. 1**  
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**SUBJECT: THE MAINE STATE VALUATION**  
REFERENCE: Title 36, MRSA, Sections 208, 272, 302, 305.1, 381, & 841

1. In General. The state valuation is developed annually, and consists of the equalized just valuation of all taxable property in each of the 489 organized municipalities in the State, and the individual valuation of each parcel in the Unorganized Territory. The state valuation is required to be certified with the Secretary of State on or before February 1.
2. Purpose.
  - A. Organized Municipalities. The state valuation is a mass appraisal estimate of each municipality based on 100% of current market value which is fixed by the State Tax Assessor each year, so that the levy of county taxes will be equalized between the various municipalities, and so that grants of state money made on the basis of total taxable valuation will be fairly distributed.
  - B. Unorganized Territory. The state valuation is an appraised valuation of each lot or parcel of land including buildings, structures and other improvements, fixed each year. This valuation becomes the assessed valuation of property in the Unorganized Territory upon which the State Tax is assessed.
3. The Basis.
  - A. Municipalities. The state valuation is compiled by determining, through field work and meetings with assessors, the approximate ratio of full value on which local assessments are made; and by then adjusting total local assessed value so that the state valuation of those municipalities are equalized.

The basic information on which the decisions of the State Tax Assessor are made is obtained by the field staff of the Property Tax Division. Such data is obtained from several sources, and appraisals of properties are made by the field staff where adequate sales information is lacking. The sales and appraisal data are reviewed with the municipal assessors and compared with local assessment valuations to determine the ratio of full value.

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The assessors of each municipality are required annually to file with the State Tax Assessor an abstract of their local valuation. These municipal valuation returns provide a further check upon valuation changes within the municipality.

B. Unorganized Territory. The state valuation of parcels in the Unorganized Territory is made up from actual appraisals of properties by the field staff of the Property Tax Division.

#### 4. Appeal Procedure.

A. Unorganized Townships. A taxpayer in an unorganized township may appeal a property valuation to the State Tax Assessor as provided in Title 36 MRSA, section 841.

B. Organized Municipalities. Notice of the preliminary state valuation of municipalities within each county is sent by first class mail to the assessor(s) of each municipality within that county; this notice is sent in the summer to notify municipalities of an upcoming county meeting relative to the preliminary state valuation. These meetings are informal and intended to be informational to allow assessors to discuss the state valuation before it officially becomes "proposed." Notice of the proposed valuations of municipalities within each county is sent by certified mail to the chairman of the board of assessors of each municipality in that county on or before the first day of October. The purpose of such notice is to give the municipal officers an opportunity, before the state valuation is finally filed, to appeal from the equalized valuation determined by the State Tax Assessor if the municipality disagrees with the proposed valuation.

A municipality that disagrees with the state valuation determined by the State Tax Assessor may appeal to the State Board of Property Tax Review. This is an independent board consisting of fifteen members appointed by the Governor.

The appeal must be in the form of a written notice filed with the Board within 45 days of notification of the proposed valuation by the Bureau of Taxation. The appeal to the Board must be in writing signed by a majority of the municipal officers, and must be accompanied by an affidavit stating the grounds for appeal. A copy of the appeal and affidavit must also be served on the Bureau of Taxation.

The Board must hear the appeal within a reasonable time of filing of the appeal and must render its decision no later than January 15th following the date on which the appeal is taken. The Board must order notice of hearing and give at least 5 days' notice prior to hearing to the municipality and to the Bureau of Taxation. The Board, after hearing, may raise or lower or sustain the state valuation as determined by the Bureau of Taxation. Decisions of the Board may be appealed pursuant to the Maine Administrative Procedures Act, Title 5, chapter 375. The valuation thus determined shall be certified to the State Tax Assessor, who shall, if necessary, incorporate the decision into the valuation certified pursuant to section 305, subsection 1.

If an appeal to the Superior Court or Supreme Judicial Court results in a lowering of the municipality's state valuation, the Treasurer of State shall reimburse with funds appropriated from the General Fund an amount equal to the moneys lost by the municipality due to the use by the State of an incorrect state valuation in any statutory formula used to distribute state funds to municipalities.

The Board shall have the power to administer oaths, take testimony, hold hearings, summon such witnesses and subpoena such records, files and documents as it deems necessary for the proper hearing and disposal of the appeal. The Board shall have the power to promulgate rules and regulations governing procedures before it.

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed contact the Property Tax Division of Maine Revenue Services.

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